

**Listing of Authors of Recent Letters and Reports about the FASB and the Project
on Business Combinations**

1. Gabrielle U. Napolitano, CFA, Chair, Financial Accounting Policy Committee, Georgene B. Palacky, CPA, Associate, Advocacy, Association for Investment Management and Research
2. Michael R. Foley, Managing Director, Corporate Finance, Moody's Investors Service
3. Jack T. Ciesielski, CPA, CFA, President, R.G. Associates, Inc., Investment Research/Investment Management
4. Sarah A. B. Teslik, Executive Director, Council of Institutional Investors
5. Barbara Roper, Director of Investor Protection, Consumer Federation of America
6. Nell Minow, Editor, The Corporate Library
7. Gabrielle U. Napolitano, CFA, Chair, Financial Accounting Policy Committee, Ashwinpaul C. Sondhi, Subcommittee Chair – Business Combinations, Georgene B. Palacky, CPA, Associate, Advocacy, Association for Investment Management and Research
8. B. K. Rawot, Vice President and Controller, Eaton Corporation
9. Leonard V. Assante, Controller, American Electric Power
10. Joseph J. Martin, Office of the Assistant Controller, Corporate Headquarters, IBM Corporation
11. Peter R. Bible, Chief Accounting Officer, General Motors
12. R. R. Gallagher, Corporate Controller, Caterpillar, Inc.
13. Anne M. Scavone, Vice President and Controller, IMC Global
14. William H. Hernandez, Senior Vice President, Finance, PPG Industries, Inc.
15. Alfred M. King, Chairman of the Board, Valuation Research Corporation

16. Remea Nichols Tucei, EVP, Controller, California Federal Bank, Chairman, Financial Institutions Accounting Committee, Financial Managers Society
17. Timothy J. Stier, Chief Accountant, Office of Thrift Supervision, Department of the Treasury
18. John McEnerney, New York State Banking Department
19. Candace Wright, Chair, PCPS Technical Issues Committee, American Institute of CPAs
20. Grant Thornton LLP, The US Member Firm of Grant Thornton International
21. Stanley F. Dole, Certified Public Accountant
22. David M. Rosas, Chairman, Accounting and Auditing Committee, Maryland Association of Certified Public Accountants, Inc.
23. Henry Rinder, CPA, Chairperson, Auditing and Accounting Standards Committee, New Jersey Society of Certified Public Accountants
24. Itzhak Sharav, Graduate School of Business, Columbia University
25. Joseph H. Godwin, Ph.D., CPA, Chair, Department of Accounting and Taxation, Grand Valley State University, 1998-99 Academic Fellow, and 14 other former Academic Fellows in the Office of the Chief Accountant of the Securities and Exchange Commission
26. Sidney Davidson, Distinguished Service, Professor Emeritus of Accounting, Graduate School of Business, The University of Chicago
27. J. Edward Ketz, Associate Professor of Accounting, The Pennsylvania State University, Department of Accounting, The Mary Jean and Frank P. Smeal College of Business Administration
28. Paul Munter, PhD, CPA, Department of Accounting, University of Miami
29. Allen W. McConnell, Professor of Accounting, University of Northern Colorado, and the Advanced Accounting Class
30. Calvin H. Johnson, Andrews & Kurth Centennial Professor of Law, The University of Texas School of Law
31. Rob McNish, Neil Harper & Zane Williams, McKinsey & Company

32. Gabrielle Napolitano, CFA, and Abby Joseph Cohen, CFA, Goldman Sachs^{*}
33. Eric Lindenberg, and Michael P. Ross, Financial Strategy Group, SalomonSmithBarney^{**}
34. Sandra J. Flannigan, CFA, First Vice President, Global Securities Research & Economics Group, Global Equity Research Department, Merrill Lynch & Co.^{***}
35. Trustees of the Financial Accounting Foundation
36. Robert C. Butler, Chairman, Financial Accounting Standards Advisory Council
37. Barbara Roper, Director of Investor Protection, Consumer Federation of America
38. Ernst & Young LLP
39. KPMG LLP
40. PricewaterhouseCoopers LLP
41. Arthur Andersen LLP
42. J. Thomas Higginbotham – Vice President, Congressional and Political Affairs, American Institute of Certified Public Accountants^{****}
43. Jan R. Williams, American Accounting Association President, University of Tennessee, and on Behalf of 9 Former AAA Presidents
44. Philip B. Livingston, President and CEO, Financial Executives Institute
45. R. C. Oelkers, President, Texaco International Trader Inc.
46. Warren E. Buffett, Chairman, Berkshire Hathaway, Inc.
47. Robert T. Blakely, Executive Vice President & Chief Financial Officer, Lyondell
48. The Honorable Phil Gramm, United States Senate

^{*} The excerpt is from Accounting/Portfolio Strategy, “Purchase versus Pooling: The Debate on Business Combinations,” Goldman Sachs Investment Research, May 28, 1999; one page of which is attached.

^{**} The excerpt is from Corporate Financial Strategy, “To Purchase or to Pool: Does it Matter?,” Financial Strategy Group, June 4, 1999; one page of which is attached.

^{***} The excerpt is from In-depth Report, Regional Banks, “Get A Grip – There’s M&A Life Post ‘Pooling’!,” Global Securities Research & Economics Group, Global Fundamental Equity Research Department; two pages of which are attached.

^{****} The excerpt is from the AICPA’s Digest of Washington Issues, 106th Congress, Winter/Spring 2000; two pages of which are attached.